

REPUBLIC OF KENYA



KENYA NATIONAL AUDIT OFFICE

REPORT

OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF
CONSTITUENCIES DEVELOPMENT FUND -
VIHIGA CONSTITUENCY

FOR THE YEAR ENDED
30 JUNE 2014

Paper Laid
By Hon. A. Duake (MP)
On Need. 19.08.2015
(Pm) Mmm



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OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON CONSTITUENCIES DEVELOPMENT FUND – VIHIGA CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2014

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Constituencies Development Fund – Vihiga Constituency set out on pages 4 to 22, which comprise the statement of assets and liabilities as at 30 June 2014, and the statement of receipts and payments, statement of appropriation and statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 8 of the Public Audit Act 2003. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

Management's Responsibility for the Financial Statements

The management is responsible for the preparation and fair presentation of these financial statements in accordance with the International Public Sector Accounting Standards and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

The management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 6 of the Public Audit Act, 2003.

Auditor-General's Responsibility

My responsibility is to express an opinion on the financial statements based on the audit and report in accordance with the provisions of Section 9 of the Public Audit Act, 2003 and submit the audit report in compliance with Article 229(7) of the Constitution of Kenya. The audit was conducted in accordance with the International Standards on Auditing. Those standards require compliance with ethical requirements and that the audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Fund's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my qualified audit opinion.

Basis for Qualified Opinion

1. Cash and Cash Equivalent

The statement of assets and liabilities as at 30 June 2014 reflects cash and cash equivalents balance of Kshs.7,041,907.00. However, the cash flow statement and Note 11 shows Kshs.7,398,079.00 as at the same date. Further, Note 15 indicates a brought forward balance of Kshs.356,172.40 that has not been incorporated in the statement of assets and liabilities.

Consequently the accuracy and completeness of cash and cash and cash equivalents balance of Kshs.7,041,097 could not be confirmed as at 30 June

Qualified Opinion

In my Opinion, except for the effect of the matter described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, the financial position of Vihiga CDF as at 30 June 2014, and of its financial performance and of its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards and comply with the Constituency Development Fund (CDF) Act, 2013.

Other Matter

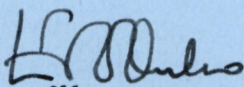
1. Going Concern

The High Court of Kenya in its ruling on Petition 71 of 2013 held that the Constituencies Development Fund Act 2013 establishing the Constituency Development Fund since enactment of the Constitution of Kenya 2010 was unconstitutional rendering the existence of the fund illegal. It is not clear whether legislation providing for the fund will be in place within the period given by the High court of twelve months for the fund to continue existing.

As a result, the going concern status of the Vihiga Constituency Development Fund is doubtful.

2. Under Expenditure

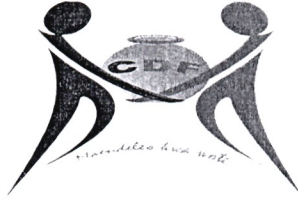
Vihiga CDF had an approved Budget of Kshs.70,426,000.00 for the year ended 30 June 2014. However, the Fund spent Kshs.63,398,735.00 against a budget of Kshs.70,426,000.00 resulting to unexplained under expenditure of Kshs.7,027,271.00 approximately 10% of the total budget. The low budget absorption denies the constituents the planned and budgeted service delivery. It is not clear how the CDF committee intends to rectify this anomaly. My opinion is not qualified in respect to the above matters.



Edward R. O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

30 June 2015



CONSTITUENCIES DEVELOPMENT FUND – VIHIGA

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2014**

Prepared in accordance with the Cash Basis of Accounting Method under the International Public Sector Accounting Standards (IPSAS)



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I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

The Constituencies Development Fund (CDF) was set up under the CDF Act, 2003 now repealed by the CDF Act, 2013. The CDF Act 2013 aligns the Fund with the Constitution of Kenya 2010 and the Public Finance Management Act 2012 that lay emphasis on citizen participation in public finance management and decision making, transparency and accountability together with equity in public resource utilization. The overall management of the Fund is the responsibility of the Constituencies Development Fund Board.

(b) Key Management

The Constituency's day-to-day management is under the following key organs:

- i. Constituencies Development Fund Board (CDFB)
- ii. Constituency Development Fund Committee (CDFC)

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2014 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Chief Executive Officer	Yusuf Mbuno
2.	Fund Account Manager	Daniel Oteri
3.	District Accountant	Benjamin Otwoko

(d) Fiduciary Oversight Arrangements

1. Joseph Lukuyu
2. Evans Muswahili
3. Rachel Aliga
4. Ruth Osako
5. Richard Ondieki
6. Calvin Inyangu
7. Herman Iningu
8. Janet Nyangasi
9. Valentine Cheronu – Asst. County Commissioner – Ex-Officio
10. Daniel Oteri – FAM – Ex- Officio
11. Hon Yusuf Chanzu – MP – Ex- Officio

(e) Constituency Headquarters

P.O. Box 198 - 50310
Vihiga , Kenya

(f) Constituency Contacts

Telephone: (254) 0723 540 344
E-mail: cdfvihiga@cdf.go.ke
Website: www.vihigacdf.org

(g) Constituency Bankers

Co-op bank Mbale
Ac No. 01141471496600

(h) Independent Auditors

Auditor General
Kenya National Audit Office
Anniversary Towers, University Way
P.O. Box 30084
GOP 00100
Nairobi, Kenya

(i) Principal Legal Adviser

The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya



II. STATEMENT OF CONSTITUENCY MANAGEMENT RESPONSIBILITIES

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer for a national government Constituency shall prepare financial statements in respect of that Constituency. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed by the Public Sector Accounting Standards Board of Kenya from time to time.


The Fund Account Manager in charge of the Vihiga CDF is responsible for the preparation and presentation of the Constituency's financial statements, which give a true and fair view of the state of affairs of the Constituency as at the end of the financial year ended on June 30, 2014. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the constituency; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the constituency; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

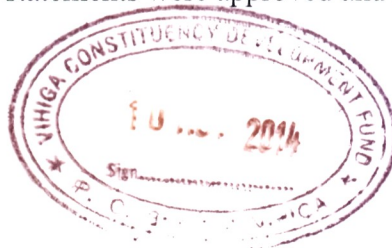
The Fund Account Manager in charge of the Vihiga CDF accepts responsibility for the Constituency's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS) and relevant legal framework of the Government of Kenya. The Fund Account Manager is of the opinion that the Vihiga CDF financial statements give a true and fair view of the state of Constituency's transactions during the financial year ended June 30, 2014, and of the Constituency's financial position as at that date. The Fund Account Manager in charge of the Vihiga CDF further confirms the completeness of the accounting records maintained for the Constituency, which have been relied upon in the preparation of the Constituency financial statements as well as the adequacy of the systems of internal financial control.

The Fund Account Manager in charge of the Vihiga CDF confirms that the Constituency has complied fully with applicable Government Regulations and that the Constituency's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Fund Account Manager confirms that the Constituency's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The Vihiga CDF financial statements were approved and signed on _____ 2014.


Joseph Lukuyu
Chairman - CDFC





Daniel Oreri
Fund Account Manager

III. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2013-2014	2012-2013
		Kshs	Kshs
RECEIPTS			
Transfers from CDF board-AIEs' Received	1	70,426,006.00	xxx
Proceeds from Sale of Assets	2	0	xxx
Other Receipts	3	0	xxx
TOTAL RECEIPTS		70,426,006.00	xxx
PAYMENTS			
Compensation of Employees	4	789,533.00	xxx
Use of goods and services	5	2,812,031.00	xxx
Committee meeting allowances	6	1,768,000.00	xxx
Transfers to Other Government Units	7	27,520,000.00	xxx
Other grants and transfers	8	29,182,695.00	xxx
Social Security Benefits	9	16,200.00	xxx
Acquisition of Assets	10	1,295,640.00	xxx
Other Payments	11	-	xxx
TOTAL PAYMENTS		63,384,099.00	xxx
SURPLUS/DEFICIT		7,041,907.00	xxx

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Vihiga CDF financial statements were approved on _____ 2014 and signed by:


 Joseph Lukuyu
 Chairman - CDFC





 Daniel Oreri
 Fund Account Manager



IV. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES

	Note	2013-2014 Kshs	2012-2013 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	12	7,041,907.00	xxx
Cash Balances (sale of tenders,hire of grader)	13	-	xxx
Outstanding Imprests	14	0.00	xxx
Cash Equivalents (eg sale of tender doc held in bankers cheque)	15	-	xxx
TOTAL FINANCIAL ASSETS		7,041,907.00	xxx
REPRESENTED BY			
Fund balance b/fwd 1st July...	16	0	xxx
Surplus/Deficit for the year (from stm of receipt & expenditure		7,041,907.00	xxx
Prior year adjustments	17	0	xxx
NET LIABILITIES		7,041,907.00	xxx

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Vihiga CDF financial statements were approved on _____ 2014 and signed by:


 Joseph Lukuyu
 Chairman - CDFC




 Daniel Oteri
 Fund Account Manager



V. STATEMENT OF CASH FLOW

		2013/2014	2013/2014	2012/2013
		Kshs	Kshs	Kshs
Receipts for operating Activities				
Transfers from the CDF Board	1	70,426,006.00		xxx
Other Revenues	3	-		xxx
			70,426,006.00	
Payments for operating expenses				
Compensation of Employees	4	789,533.00		xxx
Use of goods and services	5	2,812,031.00		xxx
Committee Expenses	6	1,768,000.00		xxx
Transfers to Other Government Units	7	27,520,000.00		xxx
Other grants and transfers	8	29,182,695.00		xxx
Social Security Benefits	9	16,200.00		xxx
Other Expenses	11	-		xxx
			<u>(62,088,459)</u>	
Adjusted for:				
Adjustments during the year			xxx	xxx
Net cashflow from operating activities			8,337,547.00	xxx
CASHFLOW FROM INVESTING ACTIVITIES				
Proceeds from Sale of Assets	2	-		xxx
Acquisition of Assets	10		(1,295,640.00)	xxx
Net cash flows from Investing Activities			7,041,907.00	xxx
CASHFLOW FROM FINANCING ACTIVITIES			0	
Net cash flow from financing activities			7,041,907.00	xxx
NET INCREASE/ IN CASH AND CASH EQUIVALENT				xxx
Cash and cash equivalent at BEGINNING of the year	15		356,172.40	xxx
Cash and cash equivalent at END of the year			7,398,079.40	xxx


Joseph Lukuyu

Chairman - CDFC





Daniel Oreri
 Fund Account Manager



VI: SUMMARY STATEMENT OF APPROPRIATION

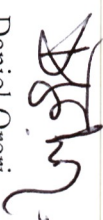
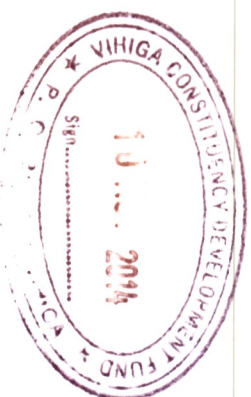
Revenue/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=d-c	% of Utilization Difference to Final Budget f=d/c %
Compensation of Employees	789,533.00	-	789,533.00	789,533.00	-	0
Use of goods and services	2,812,031.00	-	2,812,031.00	2,812,031.00	-	0
Committee Members Expenses	1,768,000.00	-	1,768,000.00	1,768,000.00	-	0
Transfers to Other Government Units	27,520,000.00	-	27,520,000.00	27,520,000.00	-	0
Other grants and transfers	29,182,695.00	-	29,182,695.00	29,182,695.00	-	0
Social security benefits	16,200.00	-	16,200.00	16,200.00	-	0
Acquisition of assets	1,295,640.00	-	1,295,640.00	1,295,640.00	-	0
Finance costs, including loan interest	-	-	-	-	-	-
Repayment of principal on domestic and foreign borrowing	-	-	-	-	-	-
Other payments	-	-	-	-	-	-
	63,384,099.00	-	63,384,099.00	63,384,099.00	-	0

The Vihiga CDF financial statements were approved on _____ 2014 and signed by:

Joseph Lukuyu
 Chairman - CDFC



Daniel Oteri
 Fund Account Manager



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VII. SIGNIFICANT ACCOUNTING POLICIES

The principle accounting policies adopted in the preparation of these financial statements are set out below:

a) **Statement of compliance and basis of preparation**

The financial statements have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS) with particular emphasis on Cash Basis Financial Reporting under the Cash Basis of Accounting and relevant legal framework of the Government of Kenya. The financial statements comply with and conform to the form of presentation prescribed by the Public Sector Accounting Standards Board of Kenya.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the Constituency and all values are rounded to the nearest shilling (Ksh). The accounting policies adopted have been consistently applied to all the years presented.

The financial statements have been prepared on the cash basis following the Government's standard chart of accounts. The cash basis of accounting recognises transactions and events only when cash is received or paid by the Constituency.

b) **Recognition of revenue and expenses**

The Constituency recognises all revenues from the various sources when the event occurs and the related cash has actually been received by the Constituency. In addition, the Constituency recognises all expenses when the event occurs and the related cash has actually been paid out by the Constituency.

c) **In-kind contributions**

In-kind contributions are donations that are made to the Constituency in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the Constituency includes such value in the statement of receipts and payments both as revenue and as an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

d) **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less and



VIII. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM CDF BOARD

Description	2013 - 2014	2012 - 2013
	Kshs	Kshs
AIE NO...2012/2013/505	43,603,332.00	xxx
AIE NO...2013/2014/022	2,000,000.00	xxx
AIE NO...2013/2014/180	24,822,674.00	
		xxx
AIE NO...	0.00	xxx
AIE NO...	0.00	
TOTAL	70,426,006.00	xxx

2. PROCEEDS FROM SALE OF NON-FINANCIAL ASSETS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Receipts from Sale of Certified Seeds and Breeding Stock	-	xxx
Receipts from the Sale of Strategic Reserves Stocks	-	xxx
Receipts from the Sale of Inventories, Stocks and Commodities	-	xxx
Disposal and Sales of Non-Produced Assets	-	xxx
Receipts from the Sale of Strategic Reserves Stocks	-	xxx
Total	xxx	xxx



NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. OTHER REVENUES

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Interest Received	-	xxx
Profits and Dividends	-	xxx
Rents	-	xxx
Other Property Income	-	xxx
Sales of Market Establishments	-	xxx
Receipts from Administrative Fees and Charges	-	xxx
Receipts from Administrative Fees and Charges - Collected as AIA	-	xxx
Receipts from Incidental Sales by Non-Market Establishments	-	xxx
Receipts from Sales by Non-Market Establishments	-	xxx
Receipts from Sale of Incidental Goods	-	xxx
Fines Penalties and Forfeitures	-	xxx
Receipts from Voluntary transfers other than grants	-	xxx
Other Receipts Not Classified Elsewhere	-	xxx
Total	xxx	xxx

4. COMPENSATION OF EMPLOYEES

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Basic wages of contractual employees	684,549.00	xxx
Basic wages of casual labour	0.00	
Personal allowances paid as part of salary		
House allowance	104,984.00	xxx
Transport allowance	0.00	xxx
Leave allowance	0.00	xxx
Other personnel payments	0.00	xxx
Gratuity	0.00	xxx
Total	789,533.00	xxx

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Utilities, supplies and services		
Electricity	6,000.00	
Water and Sewerage Charges	5,750.00	
Office rent	0.00	
Communication, supplies and services	0.00	
Telephone	0.00	
Domestic travel and subsistence	87,500.00	
Printing, advertising and information supplies & services	0.00	
Rentals of produced assets	0.00	
Training expenses	0.00	
Hospitality supplies and services	0.00	
Insurance costs	0.00	
Specialised materials and services	0.00	
Office and general supplies and services	0.00	
Fuel ,oil & lubricants	200,000.00	
Other operating expenses	1,886,664.00	
Routine maintenance – vehicles and other transport equipment	626,117.00	
Routine maintenance – other assets	0.00	
Total	2,812,031.00	xxx

6. COMMITTEE EXPENSES

Description	2013 - 2014	2012 - 2013
	Kshs	Kshs
Other committee expenses	400,000.00	
Committee allowance	1,368,000.00	xx
TOTAL	1,768,000.00	xx

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2013 - 2014	2012 - 2013
	Kshs	Kshs
Transfers to primary schools	9,250,000.00	
Transfers to secondary schools	12,800,000.00	xx
Transfers to Tertiary institutions	1,500,000.00	
Transfers to Health institutions	3,970,000.00	
TOTAL	27,520,000.00	xx

7. OTHER GRANTS AND OTHER PAYMENTS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Bursary -Secondary	8,200,450.00	xx
Bursary -Tertiary	5,384,500.00	
Bursary-Special schools(secondary,primary)	0.00	
Mocks & CAT	0.00	
Water	900,000.00	xx
Food security	500,000.00	xx
Electricity	0.00	
Security	500,000.00	
Roads	5,942,733.00	
Sports	250,000.00	
Environment	1,299,980.00	
Emergency Projects	4,216,682.00	
Monitoring & Evaluation	1,988,350.00	
Total	29,182,695.00	xx

8. SOCIAL SECURITY BENEFITS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Employer contribution to NSSF	16,200.00	xxx
Total	16,200.00	xxx

NOTES TO THE FINANCIAL STATEMENTS (Continued)

9. ACQUISITION OF ASSETS

<u>Non Financial Assets</u>	2013 - 2014	2012 - 2013
	Kshs	Kshs
Purchase of Buildings	xx	xx
Construction of Buildings	xx	xx
Refurbishment of Buildings	xx	xx
Purchase of Vehicles	xx	xx
Purchase of Bicycles & Motorcycles		
Overhaul of Vehicles	xx	xx
Purchase of Office furniture and fittings	276,000.00	xx
Purchase of computers ,printers and other IT equipments	1,019,640.00	xx
Purchase of photocopier	xx	xx
Purchase of other office equipments	xx	xx
Purchase of soft ware	xx	xx
Acquisition of Land	xx	xx
Total	1,295,640.00	xx

10. OTHER PAYMENTS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Capital Transfer to Private Non-Financial Enterprises	0.00	xxx
	0.00	xxx

11. Bank Balances (cash book bank balance)

<u>Name of Bank, Account No. & currency</u>	2013 - 2014	2012 - 2013
	Kshs	Kshs
<i>Cooperative Bank, Mbale Branch A/C no.01141471496600</i>	7,398,079.90	xxx
Total	7,398,079.90	xxx

NOTES TO THE FINANCIAL STATEMENTS (Continued)

12. CASH IN HAND

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Location 1	xxx	xxx
Location 2	xxx	xxx
Location 3	xxx	xxx
Other Locations (<i>specify</i>)	xxx	xxx
Total	xxx	xxx

13. OUTSTANDING IMPRESTS

<i>Name of Officer</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
	<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
	0.00	0	0.00
	0.00	0	0.00
	0.00	0	0.00
Total	0.00	0	0.00

NOTES TO THE FINANCIAL STATEMENTS (Continued)

14. Cash equivalents (short-term deposits)

Name of Bank, Account No. & currency	Amount in foreign currency	Exchange rate	2013 - 2014	2012 - 2013
			Kshs	Kshs
<i>Describe the nature of deposit</i>	xxx	xxx	xxx	xxx
<i>Describe the nature of deposit</i>	xxx	xxx	xxx	xxx
<i>Describe the nature of deposit</i>	xxx	xxx	xxx	xxx
<i>Describe the nature of deposit</i>	xxx	xxx	xxx	xxx
Total			xxx	xxx

15. BALANCES BROUGHT FORWARD

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Bank accounts (as per Cash Book) 01.07.13	356,172.40	-
Cash in hand	-	-
Cash equivalents (short-term deposits)	-	-
Imprest	-	-
Receivables	-	-
Payables	-	-
Total	356,172.40	xxx



NOTES TO THE FINANCIAL STATEMENTS (Continued)

16. PRIOR YEAR ADJUSTMENTS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Bank accounts	xxx	-
Cash in hand	xxx	-
Cash equivalents (short-term deposits)	xxx	-
Imprest	xxx	-
Receivables	xxx	-
Payables	xxx	-
Total	xxx	-

17. OTHER IMPORTANT DISCLOSURES



CONSTITUENCIES DEVELOPMENT FUND - VIHIGA CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2014 (Kshs)

NOTES TO THE FINANCIAL STATEMENTS (Continued)

18.1 FIXED ASSETS REGISTER

Region	County	Constituency	Const. Code	Asset Descript.	Asset Tag	Acquisition Date	Cost	Physical Location	Current Condition	Warranty	Remark
Western	Vihiga	Vihiga	211	20 no. Computers (Desk Top)		2014	1,019,640.00	Distributed to Sec. Schools	Good	None	Distributed to various Schools
Western	Vihiga	Vihiga	211	Office Furniture		2014	276,000.00	Cdf Office	Good	None	In use

18.2 RECEIVABLES FROM CDF BOARD AND OTHER RECEIVABLES

RECEIVABLES FROM THE BOARD		OTHER RECEIVABLES
AMOUNT	FINANCIAL YEAR	
xxx	xxx	xxx
xxx	xxx	xxx
xxx	xxx	xxx
xxx	xxx	xxx

18.3 PAYABLES

Kshs	Kshs
xxx	xxx
xxx	xxx
xxx	xxx
xxx	xxx
xxx	xxx

18.4 FUNDS DUE TO PROJECTS

18.5 DISBURSEMENTS FROM THE BOARD

Date	A.I.E. No.	AMOUNT	
31/07/2013	2012/2013/505	43,603,332	
11/12/2013	2013/2014/022	2,000,000	
16/01/2014	2013/2014/180	24,822,674	70,426,006.00



IX: MONTHLY AND ANNUAL EXPENDITURE RETURNS

-/-

See the attached


Joseph Lukero
Chairman - CDFC





Daniel Oteri
Fund Account Manager

VIHIGA CONSTITUENCY DEVELOPMENT FUND
MONTHLY AND ANNUAL EXPENDITURE RETURNS

CONSTITUENCY NAME: VIHIGA		FINANCIAL YEAR: 2013/2014		MONTH: July 2013 - June 2014		AMOUNT		
CASH BOOK BALANCE AS AT - 1st JULY 2013		(Attach copy of relevant Cash Book page extract)				AMOUNT		
AMOUNT RECEIVED FROM THE BOARD		Date	A.I.E. No.	AMOUNT	AMOUNT	AMOUNT		
		31/07/2013	2012/2013/505	43,603,332		356,172.40		
		11/12/2013	2013/2014/022	2,000,000				
		16/01/2014	2013/2014/180	24,822,674		70,426,006.00		
AVAILABLE FUNDS						70,782,178.40		
ALLOCATION		EXPENDITURE		AMOUNT	AMOUNT	AMOUNT		
PROJECT CODE	SECTOR/PROJECT TITLE	ALLOCATION (AMOUNT)	PAYEE	DATE	P.V. NO.	CHEQUE No.	AMOUNT	AMOUNT
	Administration & Recurrent Expenditure	3,754,435	D Oteri	4/7/2013	0810		160,000	
			KPLC	13/9/2013	0820	9621	1,000	
			Amatsi water S	13/9/2013	0821	9622	750	
			Sundry persons	28/10/2013		9761,9779-81	89,933	
			Sammy Kisa	7/12/2013	82	9816	7,000	
			Sundry persons	7/12/2013	86	9820-4	89,100	
			CMC Motors	7/12/2013	894	9825	83,341	
			Rachel Aliiga	7/12/2013	97	9832	100,000	
			Sundry persons	7/12/2013	919	9851	89,100	
			Sumo Computers	18/02/2014	930	10016	150,000	
			Joseph Lukuyu	19/02/2014	920	9924	150,000	
			Joseph Lukuyu	19/01/2014	932	10027	75,000	
			Joseph Lukuyu	31/01/2014		9876	200,000	
			Sundry persons	4/2/2014	113	9961-5	89,600	
			Rachel Aliiga	4/2/2014		9987	80,000	
			Joseph Lukuyu	18/2/2014		10027	105,000	
			CMC Motor	19/02/2014	935	10049	322,266	
			Sundry persons	5/3/2014	949	0001-06	89,600	
			Joseph Lukuyu	10/3/2014	63		200,000	
			Sundry persons	5/3/2014	950	226-231	89,600	
			Rachel Aliiga	"		223	30,000	
			KPLC	24/03/2014	965		5,000	
			Rachel Aliiga	25/03/2014		10058	80,000	
			Rachel Aliiga	"		10055	60,000	
			Sundry Reasons	1/4/2014	968	321	89,600	
			Rachael Aliiga	9/4/2014	976	10087	100,000	
			Joseph Lukuyu	14/04/2014		248	177,500	
			Rachel Aliiga	15/04/2014	650		200,000	
			Joseph Lukuyu	15/04/2014	652		295,000	
			D Oteri	30/04/2014	982		27,500	
			Sundry Reasons	30/04/2014	981	925 - 930	89,600	
			Teresia Kisa	19/05/2014	987	953	23,200	
			Gusanga F Station	19/05/2014	29	934	200,000	
			Rachel Aliiga	19/05/2014	955		84,000	
			Rach	7/20	96		16,0	



	Mkombozi Soccer	28/05/2014	989	10090		250,000
	Rachel Aliga	5/6/2014	996	935		30,000
	D Oeri	5/6/2014	997			135,000
	Sundry Persons	5/6/2014	978-983			89,600
	CMC Motors	12/6/2014	1003	989		170,610
	Amatsi Water C	12/6/2014	1002	990		5,000
	Sundry persons	30/06/2014	998	978		89,600
	Joseph Lukuyu	30/06/2014	984	225		148,000
	Joseph Lukuyu	30/06/2014	1014	985		188,000
	Rachel Aliga	30/06/2014	1014	955		186,000
	Krimps	14/04/2014	966			5,000
	D Oeri	30/06/2014	982	986		27,500
	D Oeri	30/06/2014	1013	986		62,500
	Rachel Aliga	30/06/2014	976			80,000
	Joseph Lukuyu	30/06/2014	977			100,000
	D Oeri	30/06/2014	1010	988		100,000
	Emmergency	3,564,466				5,384,200
	D Oeri	10/7/2013	0811	9605		25,200
	D Oeri	13/07/2013	0812	9608		80,000
	D Oeri	13/07/2013	0813	9607		60,000
	Gusanga F Station	6/9/2013	0819	9617-18		150,000
	Joseph Lukuyu	16/9/2013	0823	9615		100,000
	Joseph Lukuyu	16/9/2013		9616		100,000
	Rachel Aliga	16/09/2013		9624		200,000
	Joseph Lukuyu	16/09/2013		9625		46,000
	Sundry Persons	26/9/2013	0849	9695		241,620
	Mkombozi Y Group	26/9/2013	0850	9731		250,000
	Joseph Lukuyu	26/9/2013		9705		100,000
	Joseph lukuyu	14/10/2013	0865	9626		200,000
	Joseph lukuyu	14/10/2013	0806	9659		100,000
	Joseph lukuyu	14/10/2013	0807	9660		100,000
	Joseph lukuyu	14/10/2013	0808	9663		100,000
	Sundry reasons	14/10/2013	0809	9760		89,933.10
	Rachel Aliga	28/10/2013		9777		150,000.00
	Gusanga F Station	31/10/2013	58	9782		150,000.00
	KPLC	14/11/2013	0891	9797		2,000
	Amatsi Water Co	14/11/2013	0890	9801		2,000
	Stanley Madze	14/11/2013	0892	9809		6,000
	Sundry Persons	14/11/2013	0893	9810		30,429
	Joseph Lukuyu	6/1/2014	918	10058		140,000
	Rachel Aliga	28/01/2014	921	9860		100,000
	Vihiga Primary	14/02/2014	925	9979		100,000
	Ikumba Primary	14/02/2014	926	9982		100,000
	Matsigulu Sec	14/02/2014	928	9985		100,000
	Chandungunyi	14/02/2014	929	9983		100,000
	Kidinye H/C	9/4/2014	970	244		300,000
	Kitulu Pry	28/05/2014	995	964		300,000
	Inyanza Primary Sch	28/01/2014	922	9901		300,000
	Joseph Lukuyu	26/09/2014		9738		190,000
	D. Oeri	4/11/2013		9785		100,000
	Sun	ons	970	9785		100,000



Bursary, Mock & Assessment tests	12,154,852	Sundry Persons	28/01/2014	947			1,392,500	
		Sundry Persons	28/01/2014	948			869,000	
		Sundry Persons	30/04/2014	985			447,000	
		Sundry Persons	18/03/2014	964			6,884,450	
		Sundry Persons	9/4/2014	974			537,500	
		Sundry Persons	15/04/2014	980			1,268,000	
		Sundry Persons	15/4/2014	979			2,186,500	13,584,950
Environment	1,251,478	Serema Agencies	2/10/2013	853		9758	400,000	
		D. Oteri	18/11/2013	0879		9614	250,000	
		Lango Classmart	3/12/2013	0911		09840	399,980	
		Lango Classmart	21/02/14	931		9981	250,000	1,299,980
Sports	1,251,478	Mkombozi Soccer	19/12/2013	915		9848	150,000	
		Vihiga Cultural Society	19/12/13	914		9849	100,000	
Monitoring & Evaluation	1,877,217	Daniel Oteri	29/8/2013	0814		9613	20,350	250,000
		D Oteri	6/9/2013	0816		9606	80,000	
		D Oteri	6/9/2013	0820		9609	29,000	
		D Oteri	6/9/2013	0815		9612	200,000	
		D Oteri	6/9/2013	0814		9611	100,000	
		D Oteri	6/9/2013	0817		9610	80,000	
		Joseph Lukuyu	6/9/2013	0822		9612	20,000	
		Rachel Aliga	28/10/2013			9762	200,000	
		Joseph Lukuyu	28/10/2013			9763	100,000	
		Joseph Lukuyu	29/11/2013			9811	160,700	
		Rachel Aliga	29/11/2013			9812	80,000	
		Joseph Lukuyu	31/12/2013			9850	175,300	
		D. Oteri	31/01/2014			9900	150,000	
		Rachel Aliga	8/4/2014			10067	100,000	
		Rachel Aliga	23/05/2014			10087	100,000	
		Rachel Aliga	17/04/2014			10083	80,000	
		Rachel Aliga	23/05/2014			10088	48,000	
		Joseph Lukuyu	"			10089	80,000	
Education Projects	26,900,000	Musunguti Pry	9/4/2014	975			185,000	1,988,350
		Madira Girls H Sch	27/9/2013	0825		9740	350,000	
		Vihiga Day Care	27/9/2013	0826		9741	600,000	
		Vigetse Pry	26/09/2013	824			100,000	
		Chanzezywe Pry	27/9/2013	0827		9719	200,000	
		Chandolo pry	27/9/2013	0828		9720	200,000	
		Kitumba Pry	27/9/2013	0829		9721	300,000	
		Kisiinya S.A Pry	27/9/2013	0830		9743	200,000	
		Kisiinya S.A Pry	27/9/2013	0831		9724	200,000	
		Kisiinya S.A Pry	27/09/2013	27		9744	200,000	
		Kitulu Y Ply	27/9/2013	0832		9745	300,000	
		Enanga S.A Pry	27/9/2013	0833		9756	150,000	
		Magina Comm L C	27/9/2013	0834		9746	400,000	
		Gilwatsi Sec	27/9/2013	0835		9747	450,000	
		Ikumba Sec	27/9/2013	0836		9748	450,000	
		Emanda Sec	27/9/2013	0837		9749	450,000	
		Hamasana Pry	27/9/2013	0838		9750	150,000	
		Chango Sec	27/9/2013	0839		9751	300,000	
		Iga	013	0		752		





		Mukuli Pny	14/04/2014	19	245			300,000		
		Chango Secondary	19/05/2014	33	966			750,000		
		Madzugi Pny	19/05/2014	32	954			200,000		
		Kigendirova Pny	19/05/2014	35	965			300,000		
		Kidinye Pny	19/05/2014	990	235			500,000		23,550,000
		Matsigulu Water Project	11/11/2013	0886	9493			200,000		
		Chango Water Project	17/12/2013	0909	09839			200,000		
		Chango Water Project	6/3/2014	952	015			200,000		
		Kidundu Water Project	19/05/2014	30	952			300,000		900,000
		Musunguti H Centre	26/9/2013	0848	9734			150,000		
		Kegoye H Centre	11/10/2013	0864	9773			400,000		
		Bugamangi H C	3/12/2013	0904	9829			200,000		
		Muhanda H. C	3/12/2013	0901	09819			150,000		
		Vigetse H C	3/12/2013	0900	09817			150,000		
		Egago Comm C	3/12/2013	0897	09815			200,000		
		Makanya CBO Dis	3/12/2013	0896	09813			200,000		
		Kegoye H/C	7/12/2013	84	9818			450,000		
		Vihiga H/C	21/02/2014	948	10046			70,000		
		Musunguti H/C	21/02/2014	944	10047			500,000		
		Kisiru H/C	6/3/2014	953	009			300,000		
		Kidiny Health Centre	14/04/2014	18	244			300,000		
		Chanzaluka H/C	25/03/2014	139	10057			500,000		
		Kegoye H/C	6/3/2014	954	007			400,000		3,970,000
		Security Projects						500,000		500,000
		Lusizi AP line	21/02/14	942	10040					
		T.M.O Construction	3/12/2013	907/08	09831			1,375,000		
		Lydro Construction	28/10/2013	54	9775			813,350		
		Amro Solutions	28/10/2013	55	9776			616,000		
		Lamiko Enterprises	20/02/2014	900	10050			594,000		
		D Oleri	20/02/2014	946	9900			150,000		
		Joseph Lukuyu	20/02/2014	945	9834			100,000		
		Musimbi Agencies	21/02/2014	936	10038			25,045		
		Kechei Construction	30/06/2014	992	732,625			880,868		
		Lydro Construction	30/06/2014	993	993			880,868		
		Amro Solutions	30/06/2014	1005	994			655,845		5,942,733
		Visiru Tea Banda	3/12/2013	0906	9828			200,000		
		Liamazi Tea Buying Ctre	11/4/2014	886	9495			300,000		500,000
		Wisewoods Furniture	25/03/2014	140	10066			276,000		
		Kapputel Ltd	5/3/2014	951	10056			1,019,640		1,295,640
		TOTAL						67,056,685		63,384,099
		CASH BOOK BALANCE AS AT 30TH JUNE 2014								7,398,079.90
		TOTAL AMOUNT OWING TO THE CONSTITUENCY FROM THE BOARD AS AT: 30TH JUNE 2014								40,234,011.00

(Attach copy of relevant Cash Book page extract)

Fund Account Manager:

Signature:

Date:

District Accountant:

Signature:

Date:



1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)

2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK

CHEQUE		PAYEE	AMOUNT		DETAILS	AMOUNT	
No.	Date		Sh.	cts.		Sh.	cts.

3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK

4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT

DETAILS	AMOUNT		DETAILS	AMOUNT	
	Sh.	cts.		Sh.	cts.
31ST -5-14 BANK CHARGES	22500	00			